

Paper 4

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Submission date: 27-Nov-2019 02:29PM (UTC+0700)

Submission ID: 1222718432

File name: Yuhertiana_Paper_4.pdf (317.7K)

Word count: 5882

Character count: 34012

Año 4 • Vol 4 • Nº 17

JULIO 2019

QUITO, ECUADOR

RELIGACIÓN

Revista de Ciencias Sociales y Humanidades

ISSN 2477-9083



NÚMERO ESPECIAL

RELIGACIÓN

Revista de Ciencias Sociales y Humanidades

Vol. 4 • N° 17 • Número Especial Julio 2019

ISSN 2477-9083

Religación. Revista de Ciencias Sociales y Humanidades es una revista académica de periodicidad trimestral, editada por el Centro de Investigaciones en Ciencias Sociales y Humanidades desde América Latina.

Es una revista arbitrada con sede en Quito, Ecuador y que maneja áreas que tienen relación con la Ciencia Política, Educación, Religión, Filosofía, Antropología, Sociología, Historia y otras afines, con un enfoque latinoamericano. Está orientada a profesionales, investigadores, profesores y estudiantes de las diversas ramas de las Ciencias Sociales y Humanidades.

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Religación. Revista de Ciencias Sociales y Humanidades - Quito, Ecuador: Centro de Investigaciones en Ciencias Sociales y Humanidades desde América Latina, 2019.

Frec. - Marzo 2019

Trimestral - marzo, junio, septiembre, diciembre

ISSN: 2477-9083

1. Ciencias Sociales, 2 Humanidades, 3 América Latina

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Participative budgeting, society culture, dysfunctional behavior and public satisfaction: in sumenep district, Madura Island

Presupuesto participativo, cultura de la sociedad, comportamiento disfuncional y satisfacción del público: en el distrito de sumenep, Isla Madura

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ABSTRACT

This study investigate the role of dysfunctional behavior in mediating the participation of public budgeting and culture on service performance, in case of planning phase at budgetary government cycle. It took place in people of Sumenep region of Madura Island, Indonesia. This study is a quantitative research, the purpose is to explain the causal relationship between research variables, so this study explains the influence of participative and society-based budgeting on the performance-satisfaction of the service, either directly or indirectly through dysfunctional behavioral variables. Dysfunctional behavior is not a mediation of participatory budgeting relationships with service performance satisfaction, but is able to mediate society cultural relationships with satisfactory performance of services even in the presence of high society can improve service performance over services through high dysfunctional behavior.

Keywords: participative budgeting, culture, dysfunctional behavior, people satisfaction

RESUMEN

Este estudio investiga el papel del comportamiento disfuncional en la mediación de la participación del presupuesto público y la cultura en el desempeño del servicio, en caso de una fase de planificación en el ciclo presupuestario del gobierno. Tivo lugar en la población de la región de Sumenep, en la isla de Madura, Indonesia. Este estudio es una investigación cuantitativa, el propósito es explicar la relación causal entre las variables de investigación, por lo que este estudio explica la influencia del presupuesto participativo y basado en la sociedad en la satisfacción con el desempeño del servicio, ya sea directa o indirectamente a través de variables conductuales disfuncionales. El comportamiento disfuncional no es una mediación de las relaciones de presupuesto participativo con la satisfacción del desempeño del servicio, sino que es capaz de mediar las relaciones culturales de la sociedad con un desempeño satisfactorio de los servicios, incluso en presencia de una alta sociedad puede mejorar el desempeño del servicio sobre los servicios a través de una conducta altamente disfuncional.

Palabras clave: presupuesto participativo, cultura, comportamiento disfuncional, satisfacción de las personas.

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Recibido: 17/03/2019 Aceptado: 12/06/2019

REGISTRACIÓN: REVISTA DOCENCIAS SOCIALES Y HUMANIDADES

Volumen 17 • Número 1 Trimestral • Número Especial Julio 2019

Pp. 583 - 590 • ISSN 2477-9083

RESUMO

Este estudo investiga o papel do comportamento disfuncional na mediação da participação do orçamento público e da cultura no desempenho do serviço, no caso da fase de planejamento no ciclo orçamentário do governo. Ocorreu em pessoas da região de Sumenep, na ilha de Madura, na Indonésia. Este estudo é uma pesquisa quantitativa, cujo objetivo é explicar a relação causal entre variáveis de pesquisa, de modo que este estudo explica a influência do orçamento participativo e baseado na sociedade sobre o desempenho-satisfação do serviço, direta ou indiretamente através de variáveis comportamentais disfuncionais. O comportamento disfuncional não é uma mediação das relações de orçamento participativo com a satisfação do desempenho do serviço, mas é capaz de mediar as relações culturais da sociedade com desempenho satisfatório dos serviços, mesmo na presença da alta sociedade pode melhorar o desempenho do serviço sobre os serviços através de um comportamento disfuncional elevado.

Palavras-chave: orçamento participativo, cultura, comportamento disfuncional, satisfação das pessoas

INTRODUCTION

The regional autonomy policy in Indonesia has brought fundamental changes to the relationship of local government (executive) with the Regional House of Representatives (DPRD) or legislative. This suggests that between the legislature and the executive the agency relationship occurs (Halim, A., & Abdullah, S. 2006). This change also has implications for the growing number of legislative roles in public policy making, including regional budgeting.

Public sector budgeting is an instrument of accountability for the management of public funds and the implementation of programs financed from public money (Mardiasno, 2003), namely the state income and expenditure budget (APBN) and the Regional Revenue and Expenditure Budget (APBD), which is the regional budgeting. Budget planning stage is a very important stage because if its not effective and not oriented to goals performance then it will be able to thwart the achievement of organizational goals, and it requires considerable time, involving multiple parties or stakeholders. Research at this stage usually investigates the budgeting process, whether its participative or centralistic.

Many aspects emerged from the existence of regional financial reforms. However, the most common spotlight for local financial managers is the fundamental change in local budget management (APBD). The main concern is the existence of a new paradigm in the management of local budget (Halim, A. 2003). A paradigm that demands greater accountability and transparency from budget management and with due regard to fairness and propriety principles.

The main aspect of budgeting reform is the change from traditional budget to performance budget (Rahayu, S., Ludwig, U., & Endang Afandy, 2007). "Performance based budgeting direct link between allocating resources through the budget and performance in reaching stated objectives" (Diamond, J. 2003). "Performance budgeting can be broadly defined as any budget that presents information on what agencies have done or expect to do with the money provided" (Schick, A. 2007).

The fact is in Indonesia today many former and legislative members are convicted by court for misusing APBD. This possibility is related to the enormous legislative role in budgeting, especially at the planning stage or the formulation of budget policy and budget approval. Alleged misallocation in the budget is because politicians have a personal interest in the budgeting (Korfus, P., & Khemani, S. 2005). The powerful state of the legislative causes the pressure on the executive to become even greater. The lower executive position from the legislative makes it difficult for executives to reject legislative recommendations in the allocation of resources that provide benefits for the legislative, thus causing the budget outcomes in the form of public services to be distorted and detrimental to the public. To explain the phenomenon of self-interest in public budgeting, agency theory can be used as a theoretical foundation.

The allocation of resources in the budget is distorted when politicians behave corruptly. This corrupt behavior is linked to opportunities for personal gain on projects to be financed with the budget, which

the allocation will be more for projects that are easily corrupted (Mauro, P. 1998); (—, (1998), and provide political advantage for politicians (Keefer, P., & Khemani, S. 2003). It means, corruption and rent seeking activities in government affect the amount and composition of government spending.

Corruption is considered as a culture (Santosa, A. 2007). Corruption can occur at all levels of budgeting, from planning to payment of public funds (Walle, N. v. d. 2007). Corruption is politically occurring in the budgeting phase at which political decisions are very dominant, by diverting the allocation of public resources. While corruption that occurs in the execution of the budget is called administrative corruption because administrative decisions are more dominant. Ultimately political corruption will lead to administrative corruption.

The formulation of the research problem is whether dysfunctional behavior can mediate the participation of budgeting and the culture of society on the service performance satisfaction at development planning stage – masrenbang. The objectives of this study is to prove that dysfunctional behavior can mediate the participation of budgeting and culture of society on the service performance satisfaction at the stage of development planning – masrenbang.

This research is expected to reinforce the building of accounting science, especially accounting behavior in the public sector, in this case is the government. Thus it can explain various behavior-related phenomena that often occur in the cycle of government budgeting in psychology and sociology scope.

The Relationship of Participative Budgeting to Dysfunctional Behavior

The budget has a great impact on human behavior. The budget informs people about what to expect and when to implement. Budgets provide a limit on what to buy and how much to buy, even the budget can also limit the space for human movement.

Dysfunctional consequences can occur in this budgeting process, such as disturb, resistance, internal conflict and other behavior (Santana, I. W. 2010). Dysfunctional behavior is the behavior of individuals who are essentially at odds with the goals of the organization.

The Impact of Participative Budgeting on Improving Managerial Performance

There are many studies that have proven participative budgeting will increase the participation of the implementers, increase the level of aspiration and improve the movements that will ultimately bring a positive effect on managerial performance. However, to show this relationship, the researcher uses the approach described by Gusindarjan to use a contingency approach by using behavioral variables that can support the relationship as intervening or moderating variables.

From some of the above research results show that participative budgeting leads to greater organizational commitment. With managers having a better understanding on choosing the necessary alternatives action in achieving the objectives thereby it also improving managerial performance. And there are many aspects of behavior that mediate the influence of participative budgeting on managerial performance as it has been explored in some of the findings conducted by the researchers. Hence the proposed hypothesis is :

H1 : Participative budgeting has an influence on dysfunctional behavior.

Society Cultural Relationship to Dysfunctional Behavior

Organizational culture binds the employees who work in it to behave in accordance with the existing organizational culture. If cultural values have become a guide in the creation of organizational rules, then the corporate culture will be able to contribute to organizational performance (Sheridan, J. E. 1992). It means that if the organizational culture is good then the performance of the organization will also be good.

These aspects can be either pleasure or displeasure, work situations, interactions with others and feelings of comfort about the job. So these factors given a sense of satisfaction to the individual and make the individual work harder and able to improve organizational performance. Lawler in Riski (2011). (Riski,

M, 2011) states that there is a positive relationship between job satisfaction with the performance of public organizations. Research of Verwati (2009), (Verwati, 2009), which concluded that job satisfaction positively affects the performance of public organizations. Hence the proposed hypothesis is :

H2 : society culture has an influence on dysfunctional behavior.

Participative Budgeting Relationship to Service Performance Satisfaction

Budgeting participation in the budgeting process is also an effective approach to improving managerial motivation. With a high level of participation it tends to encourage managers to be more active in understanding the budget (Anthony and Govindarajan, 1995 in Fihrianta and Ghosali, 2002), (Fihrianta, R. Y., & Ghosali, I. 2002), and managers will have a good understanding when facing difficulties in the execution of the budget.

Brownell (1982), (Brownell, P. 1982), found that there was a positive and significant relationship between participative budgeting and managerial performance. Brownell and McInnis (1986), (Brownell, P., & McInnis, M. 1986), found that high participation in budgeting improved managerial performance. The budget that has been prepared has a role as a planner and as a performance criterion. Which is where the budget used as a control system to measure managerial performance (Schiff and Lewin, 1970 in Sardjito and Muthaher, 2007) (Sardjito, B., & Muthaher, O. 2007). To prevent functional or dysfunctional impact, attitudes and behavior of organizational members in budgeting need to involve managemen at a lower level (Aggrey, 1952 in Sardjito and Muthaher, 2007), (Sardjito, B., & Muthaher, O. (2007) so that participative budgeting can be assessed as a managerial approach that can improve the performance of each member of the organization as an individual, because with the participation in the preparation of the budget it is expected every individual is able to improve its performance in accordance with the predetermined targets. Hence the proposed hypothesis is :

H3 : Participative budgeting has a positive effect on service performance satisfaction.

Society Culture Relationship to Service Performance Satisfaction

Organizational culture is the way or pattern of corporate action including the pattern of communication between leadership and staff leadership, between upper management and middle management, between management and employees and especially decision making patterns (Suseno, 1996 in Lindawati, 2001); (Lindawati, T. 2001). Organizational culture does not arise automatically among members of the organization, but needs to be shaped and studied. Organizational culture have a very important role in supporting the creation of an effective organization. More specifically, the organisational culture can play a role in creating identity, developing personal attachment to the organization and presenting the employee performance behavioral guidelines (Lindawati, T. 2001).

According to Holmes and Marsden, 1996, in Sardjito and Muthaher, 2007 (Sardjito, B., & Muthaher, O. 2007), organizational culture has an influence on the behavior, workings and motivations of managers and subordinates to achieve organizational performance. With a strong and healthy organisational culture in every company, it will have a positive impact on the company. With a strong and healthy organisational culture it can function as a binding demands of employees because it is formally formulated into various rules and regulations of the company. With organisational culture it will create increased in productivity, and employee performance (Block in Wisnawan, 2007); (Wisnawan, 2007). The proposed hypothesis is :

H4 : society culture has influence on public service satisfaction.

Relationship of Dysfunctional Behavior to Service Performance Satisfaction

Dysfunctional auditing behavior is any action performed by the auditor during the implementation of an audit program that can reduce the quality of the audit either directly or indirectly (Kelley and Margheim, 1990 in Silaban, 2009) (Silaban, A. 2009). Dysfunctional behavior of auditors was first researched in America in 1978 by John G. Rhode. Since then, dysfunctional behavior has become an interesting issue to be studied. Past research results indicate a threat to the decline quality of audit as a result of audit dysfunctional behavior that auditors sometimes engage in audit practices. The research results of Rhode (1978) (Rhode, J. G. 1978), showed the majority of respondents claimed to have done

dysfunctional audit with the main factor of time budget constraints. In line with Rhoad (1978) (Rhoad, J. G. 1978), Pierce and Soeneney (2004) in Silaban (2009) (Silaban, A. 2009), proved that there is a positive relationship between budget time, performance evaluation based on time budget with audit dysfunctional behavior. But the relationship of participation and leadership style with dysfunctional audit behavior is not significant. In Indonesia, the research results of Heringsyah (2002), (Heringsyah, S. 2002), proves that time pressures and audit risks are related to premature termination of audit procedures. Silaban (2009) (Silaban, A. 2009), found evidence that the locus of control is positively and significantly correlated with perceived time budget pressures and audit dysfunctional behavior. But the research of Baruki and Mahardani (2006), (Baruki, & Mahardani, K. Y. 2006), found that the time budget had no significant effect on premature termination but time budget had an effect on underreporting of time. The proposed hypothesis is :

H5 : Dysfunctional Behavior has an influence on service performance satisfaction.

METHODOLOGY

This is a quantitative research, explain the influence of participative budgeting and society culture on the service performance satisfaction, either directly or indirectly through intervening variable of dysfunctional behavior.

Participative Budgeting (X1) is the level of participation of society members in the planning and development consultation abbreviated as Musrenbang. Society members participate in all stages of group activities that include the stage of decision-making, execution, evaluation and enjoyment of results. This variable indicator is developed from research of Fitriani (2014): (Fitriani, N. 2014).

The Society Culture (X2) is the level of beliefs, values and traditions prevailing in a society. These values can affect a person's habits in a particular area and at certain times, such as religious norms, education, customs and history. These indicator variables are developed from indicators of Setyabudi (2007), (Setyabudi, I. 2007), and adapted to the society culture of Madan's people.

Dysfunctional Behavior (Y) is an action that is not in accordance with the norms of truth and honesty. The Indicators of this variable is to measure the tendency of society members to behave dysfunctional through public perceptions of corruption cases, and public perception questionnaire about corruption (KPK, 2014)

Public Satisfaction of Government Service (Z) is the level of satisfaction on service and outcomes that can be perceived by the society. This questionnaire was developed from the measurement of society satisfaction index as regulated by Minister of PAN Decree Number : Kep / 25 / M/PAN / 2/2004 on General Guidelines for Compilation of Public Satisfaction Index of Government Institution Service Unit.

Population and Sample. The population in this study are the stakeholders involved in the process of deliberation of development planning (Musrenbang) at the level of agency / village / district in Sumenep Regency. The participants of Musrenbang represent the society, include society leaders, religious leaders, women's groups, youth groups, society organizations, employers, schools and others. The Population data in Sumenep Regency Government is as follows:

District = 27

Village = 4

Regency = 328

Chicora Association (RW) = 1774

Neighborhood Association (RT) = 5560

Analytical techniques in this study using Structural Equation Modeling (SEM) with a variance based or component-based approach with Partial Least Square (PLS).

RESULT

Data collection for the purpose of analysis in this study, was conducted through the dissemination of questionnaires distributed directly to the respondents. The distribution and collection of the questionnaire was conducted approximately for 10 consecutive days from 4 July to 13 July 2016. Of the 50 questionnaires distributed, 30 questionnaires were received back. From that number, the number of questionnaires that processed is 30 respondents.

Table 1. Overview of Distribution and Return of Questionnaire

No	Information	Number of Questionnaire	Percentage
1	Distributed Questionnaire	50	100%
2	Unprocessed Questionnaire	20	40%
3	Processed Questionnaire	30	60%
Sample = 30			
Respondents Rate = $\frac{30}{50} \times 100\% = 60\%$			

Validity Test Results

The validity test is performed to find out how the measuring device (questionnaire) can measure what is desired. Here are the results of each research variables:

Table 2. Validity Results of Society Participation Variables (X1)

Question Item	Correlation Coefficient (X1)	Sig.	Information
X1.1	0.868	0.05	Valid
X1.2	0.986	0.05	Valid
X1.3	0.874	0.05	Valid
X1.5			
0.876			
0.85			
Valid			
X1.7	0.766	0.05	Valid

Based on the above table it can be seen that only 5 questions from 8 questions that can be said valid because it has a significant value because it is greater than 0.05. Thus only 5 variable questions in the table are used in the next analysis process.

Validity Test on Culture (X2)

Table 3. Validity Results of Cultural Variables (X2)

Question Item	Correlation Coefficient (X2)	Sig.	Information
X2.1	0.782	0.05	Valid
X2.2	0.726	0.05	Valid
X2.3	0.726	0.05	Valid
X2.4	0.888	0.05	Valid
X2.5	0.709	0.05	Valid

X2.7	0.787	0.01	Valid
X2.8	0.681	0.01	Valid
X2.9	0.671	0.01	Valid
X2.11	0.676	0.01	Valid
X2.12	0.682	0.01	Valid
X2.13	0.584	0.01	Valid

Based on the above table it can be seen that only 11 questions items from 13 questions that can be said valid because it has a significant value greater than 0.05. Thus the 11 variable questions in the table are used in the next analysis process.

Table 4. Validity Test on Dysfunctional Behavior (Y)

Question Item	Correlation Coefficient (Y)	Sig.	Information
Y1.2	0.643	0.01	Valid
Y1.3	0.575	0.01	Valid
Y1.10	0.721	0.01	Valid
Y1.11	0.678	0.01	Valid
Y1.12	0.633	0.01	Valid
Y1.13	0.686	0.01	Valid
Y1.14	0.684	0.01	Valid
Y1.15	0.626	0.01	Valid
Y1.16	0.767	0.01	Valid
Y1.17	0.793	0.01	Valid

Based on table 8 above it can be seen that only 10 questions items from 17 questions that can be said as valid because it has a significant value greater 0.05. Thus the 10 variable questions in the table are used in the next analysis process.

Validity Test of Public Satisfaction (Z)

Table 5. Validity Results of Public Satisfaction Variable (Z)

Question Item	Correlation Coefficient (Z)	Sig.	Information
Z1.7	0.897	0.01	Valid
Z1.8	0.740	0.01	Valid
Z1.9	0.817	0.01	Valid
Z1.10	0.842	0.01	Valid
Z1.11	0.827	0.01	Valid
Z1.12	0.848	0.01	Valid
Z1.13	0.819	0.01	Valid
Z1.14	0.812	0.01	Valid

Based on table 9 above it can be seen that only 8 questions items from 14 questions that can be said as valid because it has a significant value greater than 0.05. Thus the 8 variable questions in the table are used in the next analysis process.

Reliability Test Results

In this study used the measurement is only once, it is done only once and then the results are compared with other questions or measure the correlation between answers to questions. A construct or variable is said to be reliable if it provides a value of Cronbach Alpha > 0.60 (Nunnally 1967, in Ghosali 2006), (Ghozali, I. 2006).

In reliability tests the used items are valid questions. Here are the results of reliability testing on variables

of society participation (X1), culture (X2), dysfunctional behavior (Y) and society satisfaction (Z). Which is as follows:

Table 6. Reliability Results of Variables of Society Participation, Culture, Dysfunctional Behavior and Society Satisfaction

Research Variables	R alpha	Information
Society Participation (X1)	0,874	Reliable
Culture(X2)	0,905	Reliable
Dysfunctional Behavior (Y)	0,898	Reliable
Society Satisfaction (Z)	0,940	Reliable

In the table above it shows that the magnitude of r alpha variable on society participation, culture, dysfunctional behavior and society satisfaction are all positive and greater than 0.60, thus it can be said that the research variable is reliable.

The following shows the results of hypothesis testing research to support analyzing data influence between independent variables, namely society participation (X1) and culture (X2) on dysfunctional behavior (Y) and society satisfaction (Z) in Sumenep regency:

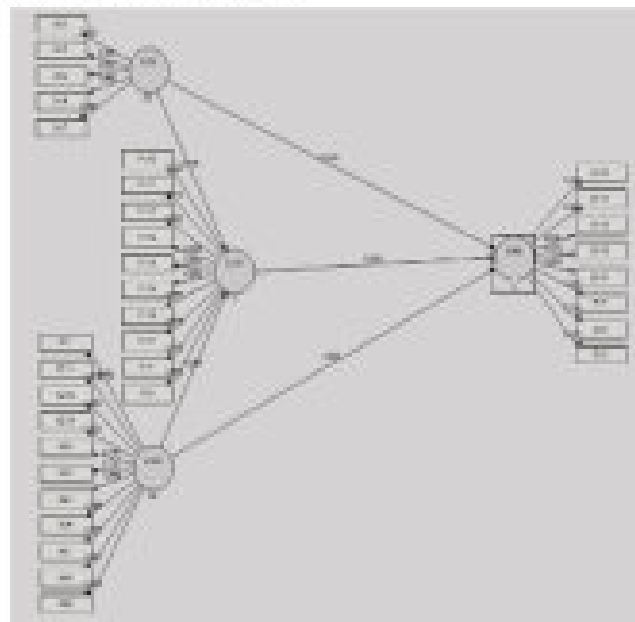


Figure 1. PLS Process Results

DISCUSSION

Participative budgeting has no significant effect on the dysfunctional behavior of the society. Participative budgeting is inversely proportional to the dysfunctional behavior of the society. This means that the greater Participative budgeting, then the dysfunctional behavior of the society will be smaller. This is because there is clear information about the agenda of musrenbang, the content of the dialogue and the public gets the authority in oroda (Regional Autonomy) in taking care of their needs and interests in public service. So, the public tendency to do deviant behavior became smaller because they feel involved and conveyed their aspirations in musrenbang.

Society culture has a significant effect on the dysfunctional behavior of the society. Society culture is inversely proportional to the dysfunctional behavior of the society. This means that the stronger the

Society Culture is, then the dysfunctional behavior of the society will be smaller. This is due to the existence of strong religious values, norms and values that being embraced and executed properly, which lead to good manners in life. So, the tendency of society to do deviant behavior is small, because they have a strong cultural roots in each of their hearts and souls.

Participative budgeting has a significant effect on the service performance satisfaction. Participative budgeting is inversely proportional to the service performance satisfaction. This means that the higher the Participative Budgeting is, then the service performance satisfaction will be lower. This is caused by the false participation; it is because there was a disappointment from public to the government in the final results of Musrenbang. Because it is not in accordance with what is formulated before. So, the performance of people in providing services is not optimal and not appropriate.

Society culture has a significant effect on the service performance satisfaction. Society culture is directly proportional to the service performance satisfaction. This means that the stronger society culture is, then the service performance satisfaction will also be higher. This is due to the existence of life order, which is the rule of life in the form of norms, values and etiquette, so a strong faith is balanced with service performance. So, the society culture is in harmony with service performance satisfaction.

Society dysfunctional behavior has a significant effect on service performance satisfaction. Society dysfunctional behavior is directly proportional to the service performance satisfaction. This means that when there is more Dysfunctional Behavior, then the service performance satisfaction will also be higher. This is usually caused by the character of the society that has cultured the habit that is not in accordance with norms, values, rules karma, and ethics in religion and life. So that deviation is considered a thing that is reasonable and understandable.

CONCLUSION

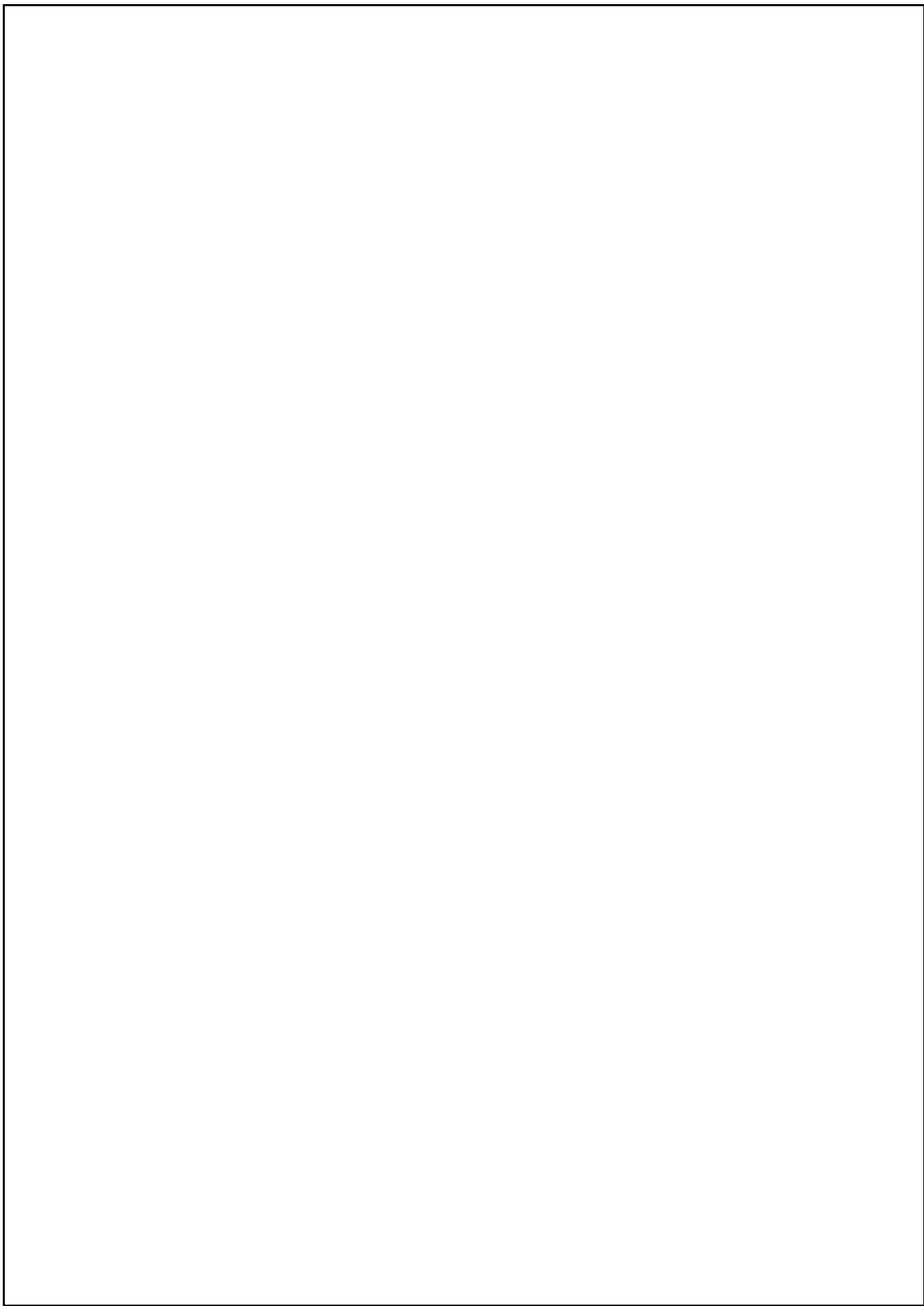
The results of this study are concluded as follows:

High participative budgeting can decrease dysfunctional behavior, although not significant, so the first hypothesis is not supported. High society culture is able to degrade dysfunctional behavior of society, so the second hypothesis is supported. High participative budgeting can degrade the service performance satisfaction, so the third hypothesis is not supported. High society culture can improve the service performance satisfaction, so the fourth hypothesis is supported. High dysfunctional behavior is followed by high service performance satisfaction, so the fifth hypothesis is not supported. Dysfunctional behavior is not as a relationship mediator of Participative budgeting service performance satisfaction, but it is able to mediate the relationship of society culture with service performance satisfaction. Although the results show that in the high society aspect it can improve the service performance satisfaction through high dysfunctional behavior. For further research it is suggested to give understanding to the respondents in filling the questionnaire, so that the analysis technique that would be used can be appropriate.

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